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July 29, 2005

Ms. Sharla Dillon, Docket Room Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

RE Revised Customer Notification Letter for Docket 05-00169
Petition for Authority for Acceris Management and Acquisition LLC to Acquire
Certain Assets of Acceris Communications Corp.

Dear Ms. Dillon:

In accordance with the request of Aster Adams, enclosed herewith for filing with the Commission, please find an original and thirteen (13) copies of the revised customer notification letter on letterhead and envelope.

Also enclosed is a duplicate copy of this letter. Please stamp the duplicate and return it to me in the postage-paid envelope attached thereto.

Please contact the undersigned should you have any questions or concerns.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P L C.


Patrick D. Crocker (PDC)

PDC/pas

enc



August 1, 2005

RE New Service Provider

Dear Valued Customer.

I am pleased to inform you that ACCERIS MANAGEMENT AND ACQUISITION LLC is acquiring the business operations of ACCERIS COMMUNICATIONS CORP. This is a very positive development for you as our customer. This change will allow us to more rapidly expand our operations and bring you the best telecommunications service in the industry. This change will take place on or about August 31, 2005, pending receipt of all required regulatory approvals.

There is no cost to move your existing service to ACCERIS MANAGEMENT AND ACQUISITION LLC. You will continue to receive the services you currently have with no change in rates. All necessary steps have been taken to ensure a smooth transition. If you have any questions or concerns, please contact us at **AC CERIS MANAGEMENT AND ACQUISITION LLC, 60 South Sixth Street, Suite 2535, Minneapolis, MN 55402, or 1-800-569-8700.**

Very shortly, we expect to introduce new and innovative products and promotions that will bring added value to you. And of course you will continue to benefit from significant savings. You should know that you have an option to change your telecommunications provider. If you would like to change service providers, you should do so before **August 31, 2005**, otherwise your service will automatically convert to ACCERIS MANAGEMENT AND ACQUISITION LLC following approval of the transaction by state and federal regulators, even if you have a "preferred carrier" freeze on your account. If you have a "preferred carrier" freeze on your account and would like to keep that protection after the transfer, you'll need to contact ACCERIS MANAGEMENT AND ACQUISITION LLC at its toll-free number, 1-800-569-8700.

AC CERIS MANAGEMENT AND ACQUISITION LLC has no plans to change the rates, terms, and conditions of services currently provided to you. In addition, no charges or fees will be imposed as a result of this transfer. ACCERIS MANAGEMENT AND ACQUISITION LLC will provide at least thirty (30) days prior written notice of any changes to these rates, terms, and conditions up to ninety (90) days from the date of the transfer of customers. Any future changes in rates, terms and conditions of service will be done as prescribed by the Federal Communications Commission (FCC) and your state regulatory commission.

Please note that ACCERIS MANAGEMENT AND ACQUISITION LLC will not be responsible for any outstanding complaints filed against ACCERIS COMMUNICATIONS CORP before ACCERIS MANAGEMENT AND ACQUISITION LLC began providing your service. Those complaints remain the responsibility of ACCERIS COMMUNICATIONS CORP.

On behalf of the entire team of employees, I look forward to continuing to serve you. We realize that you have a choice in selecting a telecommunications provider and we appreciate your business.

Sincerely,

Allan Silver

Acceris

Acceris Communications Corp
1001 Brinton Road
Pittsburgh, PA 15221